HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPARAO

09-10-2006

WRIT PETITION Nos.24269, 24270, 24271 and 24272 of 2003

Between:

Tata Teleservices Limited, Hyderabad
.. Petitioner

And

1. Government of Andha Pradesh,
Rep. by its Secretary to Government,
Revenue (Commrcial Tax) Department'
Hyderabad and another.

..Respondents

***

COMMON ORDER: (Per JC, J)**:**

These writ petitions are filed with almost identical prayers and the issue involved is the same in all these writ petitions. The issue is more extricate and covered by the decision of the Supreme Court in **BHARAT SANCHAR NIGAM LIMITED AND ANOTHER v. UNION OF INDIA AND OTHERS**[1]**.**

2. As a matter of fact, following the decision of the Supreme Court, a Division Bench of this Court, earlier, allowed the Writ Petition No.3047 of 2006. The Division Bench while allowing the said writ petition, passed an order as follows:

> "In the premise aforesaid, the writ petition is allowed. Assessment order passed by respondent No.3 is quashed with liberty to the concerned officer to pass fresh order in accordance with law keeping in view the judgment of the Supreme Court in **Bharat Sanchar Nigam Ltd. & Another Vs. Union of India & others** (supra) and particularly, the observations contained in paragraph 42 therein."

3. In the circumstances, all these writ petitions are also allowed quashing the impugned assessment orders in each one of these writ petitions with liberty to the assessing authority in each one of these writ petitions to pass fresh orders in accordance with law, in the light of the judgment of the Supreme Court referred to above, more particularly, the observations contained in paragraph 42 therein. No costs.

J.CHELAMESWAR, J

D.APPARAO, J

October 09, 2006.

Kvr

[1] 42 APSTJ 81